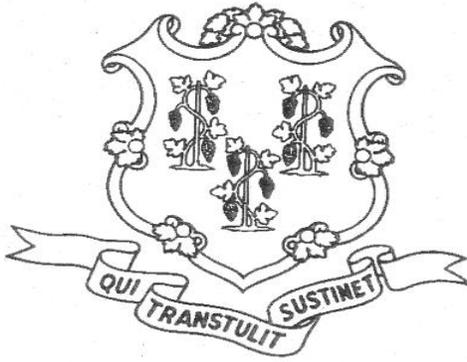


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Cobalt Lodge Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) Route 151, Cobalt, CT 06414	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 813-C	RHNS	(Specify)	Medicare Provider 07-5232
------------------	---------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 008136	RHNS	ICF-IID
----------------------------	----------------	------	---------

**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

### General Information

Name of Facility (as licensed) Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2021	Page 1	of 37
---	----------------------	------------------------------------	-----------	----------

#### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cobalt Lodge Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. **{a}**

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

**{a} Subject to desk audit review**

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Todd Zgorski			Printed Name (Owner) Marc Zgorski		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

# Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Cobalt Lodge Health & Rehabilitation Center		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility Route 151, Cobalt, CT 06414				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/3/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

	Phone No. of Facility 860-267-9034	Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Cobalt Lodge Health & Rehabilitation Center		Address (No. & Street, City, State, Zip) Route 151, Cobalt, CT 06414		
License Numbers:	CCNH 813-C	RHNS	(Specify)	Medicare Provider No. 07-5232
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No                   If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Todd Zgorski		Nursing Home Administrator's License No.:	001508	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2021	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2021	Page 5	of 37
---	----------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

N/A - One level of care.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A - One level of care.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

N/A - One level of care.

## General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility			License No.	Report for Year Ended			Page	of
Cobalt Lodge Health & Rehabilitation Center			813-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

## General Information and Questionnaire Accounting Basis

Name of Facility Cobalt Lodge Health & Rehabilitati	License No. 813-C	Report for Year Ended 9/30/2021	Page 7	of 37
--	----------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

Is the accounting basis for this period the same as for the previous period?     Yes     No    If "No," explain.

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr, New Haven CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Medicaid/Medicare cost reports, financial statements, tax returns, audits	\$	45,591
2	\$	
3	\$	
4	\$	
<b>Charge for Services Provided</b>		
\$		45,591

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 Isaac Law Firm 3 4 5	Telephone Number 860-240-6000 860-255-7188
---	--

Address (*No. & Street, City, State, Zip Code*)

- 1 185 Asylum Street Hartford, CT  
 2 270 Farmington Exchange, Farmington , CT 06032  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Invoices available upon audit / desk review	\$	10,487
2 Invoices available upon audit / desk review	\$	22,450
3	\$	
4	\$	
5	\$	
<b>Charge for Services Provided</b>		
\$		32,937

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

- Yes     No    Page 15, Line 1e

### Schedule of Resident Statistics

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	60	60			60	60							
B. On last day of THIS report period	60	60							60	60			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	30	30			30	30							
B. As of midnight of THIS report period	29	29							29	29			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,843	1,843			1,658	1,658			185	185			
B. Medicaid (Conn.)	7,240	7,240			5,193	5,193			2,047	2,047			
C. Medicaid (other states)													
D. Private Pay	722	722			440	440			282	282			
E. State SSI for RCH													
F. Other (Specify) Insurance	180	180			126	126			54	54			
G. Total Care Days During Period (3A thru F)	9,985	9,985			7,417	7,417			2,568	2,568			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	9,985	9,985			7,417	7,417			2,568	2,568			

### Schedule of Resident Statistics (Cont'd)

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	3		22		4								
Per Diem Rate													
a. One bed rm.	Var		245.44		390.00								
b. Two bed rms.	Var		245.44		360.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								769	769				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								40	40				
2. Restorative Treatments													
C. Other								55	55				
D. <b>Total Physical Therapy Treatments</b>								864	864				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								149	149				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								19	19				
2. Restorative Treatments													
C. Other								8	8				
D. <b>Total Speech Therapy Treatments</b>								176	176				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								609	609				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								41	41				
2. Restorative Treatments													
C. Other								39	39				
D. <b>Total Occupational Therapy Treatments</b>								689	689				

### Report of Expenditures - Salaries & Wages

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	73,996	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	371,330	9,922				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	54,181	2,461				
c. Dietary Workers	115,928	6,259				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	72,140	4,439				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	51,194	1,799				
b. Other Maintenance Workers						
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	109,090	2,030				
b. RN						
1. Direct Care	469,310	10,161				
2. Administrative**	105,932	2,078				
c. LPN						
1. Direct Care	171,619	5,443				
2. Administrative**						
d. Aides and Attendants	416,232	20,796				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	45,264	2,330				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	27,377	1,038				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	2,083,593	70,836				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

\*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.



**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
Assistant Administrators and Other Related Parties\***

Name of Facility				License No.	Report for Year Ended			Page	of	
Cobalt Lodge Health & Rehabilitation Center				813-C	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Joyce Zgorski, RTEE 151 Cobalt	65,300			Non-Discriminatory	Administrative / Owner	2,080	A4			
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										
Marc Zgorski, RTEE 151 Cobalt	77,321			Non-Discriminatory	VP Head of Amissions	2,080	A4			

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

\*\* Include **all** employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Cobalt Lodge Health & Rehabilitation Center				813-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Todd Zgorski	73,996			Non-Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

\*\* Include **all** other employment worked during the cost year.

\*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b>						
(For all such services complete Schedule B1)						
1. Dietitian	6,820	171				
2. Dentist	3,988	25				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	110,928	1,250				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	13,462	60				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	52,276	564				
b. Other						
10. Occupational Therapist						
a. Resident Care	49,007	965				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	32,122	296				
2. Administrative***	2,991	12				
b. LPN						
1. Direct Care	14,704	318				
2. Administrative***						
c. Aides	22,812	766				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>309,110</b>	<b>4,427</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

\*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility		License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center		813-C	9/30/2021		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Fionnuala Browns MS, RD, 285 Oak Drive Watertown, CT 06795	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthDrive, 888 Worcester St, Worcester, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy Solutions, 850 Silas Deane Hwy Wethersfield CT 06109	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
J. Carey LaPorte, MD, 111 Broadway, Colchester, CT	Medical Directors	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nurse Network, P.O. Box 982 Southington, CT 06489	RN, LPN and Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
World Wide Staffing 175 Dwight Road Suite 202 Longmeadow, MA 01106	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 507 East Main St Torrington CT	MDS Quality Measurers	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 58,420	58,420			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 37,596	37,596			
4. Social Security (F.I.C.A.)	\$ 156,354	156,354			
5. Health Insurance	\$ 63,993	63,993			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 45,591	45,591			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 32,937	32,937			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 19,118	19,118			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 17,587	17,587			
2. Cellular Phones	\$ 6,963	6,963			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$				
k. Other Taxes ( <i>Not related to property - See Page 22</i> )					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 170,000	170,000			
<b>Subtotal</b>	\$ 608,559	608,559			

\* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)



**C. Expenditures Other Than Salaries (cont'd) - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	608,559	608,559			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 350	350			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 38,753	38,753			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 42,848	42,848			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 399	399			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 224	224			
7. Postage	\$ 299	299			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,061	1,061			
10. Contributions*** See Attached Schedule	\$ 70	70			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 42,561	42,561			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 69,025	69,025			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 804,149	804,149			

\* Do not include Subscriptions, which should go in item 9.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Travel & Entertainment(disallowed on Pg. 28a)	\$ 38,753		
<b>Total Other Travel and Entertainment</b>	<b>\$ 38,753</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Public Relations (Disallowed on Pg. 28)	\$ 399		
<b>Total Other Advertising</b>	<b>\$ 399</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 70		
<b>Total Contributions</b>	<b>\$ 70</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Consultant Fee - Architect Fee for Fire (Disallowed on Pg. 28a)	\$ 1,632		
Fire Expense (Disallowed on Pg. 28a)	1,070		
Credit Card Usage Fee (Disallowed on Pg. 28a)	828		
Bank Service Fee	1,961		
Licenses	3,006		
Miscellaneous (Disallowed on Pg. 28a)	11,636		
Fines & Penalties (Disallowed on Pg 28a)	23,273		
July 2019 Fire Expense (Disallowed on Pg. 28a)	1,914		
COVID-19 Expense	23,705		
<b>Total Other Administrative and General</b>	<b>\$ 69,025</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility Cobalt Lodge Health & Rehabilitation Ce	License No. 813-C	Report for Year Ended 9/30/2021	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

**C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C	Report for Year Ended 9/30/2021		Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)	
<b>2. Dietary</b>						
<b>a. In-House Preparation &amp; Service</b>						
1. Raw Food	\$	94,824	94,824			
2. Non-Food Supplies	\$	3,182	3,182			
3. Other (Specify) _____	\$					
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>						
<b>c. Other (Specify) _____</b>						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	98,006	98,006		
<b>2E. Dietary Questionnaire</b>		Total	CCNH	RHNS	(Specify)	
<b>F. Resident Meals: Total no. of meals served per day:*</b>						
<b>G. Is cost of employee meals included in 2D?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No						
<b>H. Did you receive revenue from employees?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.						
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.						
<b>K. Is any revenue collected from these people?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.						
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.						
<b>N. Is any revenue collected from employees?</b> <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.						
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

**C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs**  
**(See Note on Page 5)**

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C	Report for Year Ended 9/30/2021	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	46,252	46,252	
c. Other (Specify)		\$			
<b>3D. Total Laundry Expenditures</b> (3a + b + c)		\$	46,252	46,252	
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

\*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care  
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility	License No.	Report for Year Ended	Page	of	
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2021	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other ( <i>Specify</i> ) Supplies / Equipment	\$	709	709		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>	\$	709	709		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare	\$	75,742	75,742		
b. Medicine Cabinet Drugs	\$	91,530	91,530		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	6,087	6,087		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	6,344	6,344		
f. X-rays and Related Radiological Procedures***	\$	1,204	1,204		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	8,405	8,405		
i. Recreation	\$	19,279	19,279		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	99	99		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	208,690	208,690		

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.



**Report of Expenditures**  
**Schedule C-2 - Individuals or Firms Providing Services by Contract \***

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C		Report for Year Ended 9/30/2021			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
United Laundry	Longmeadow, MA 01106	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	46,252			19	4b
PointClickCare	Mississauga, ON L4W 0C4, Canada	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing software	16,862			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

### C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility Cobalt Lodge Health & Rehabilitation Center	License No. 813-C	Report for Year Ended 9/30/2021	Page 22	of 37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 60,662	60,662		
b. Heat	\$ 33,776	33,776		
c. Light & Power	\$ 40,574	40,574		
d. Water	\$ 26,225	26,225		
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$			
f. Other ( <i>itemize</i> )	\$ 7,469	7,469		
See Attached Schedule				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 168,706</b>	<b>168,706</b>		
7. Depreciation ( <i>complete schedule page 23*</i> )				
a. Land Improvements	\$ 12,786	12,786		
b. Building & Building Improvements	\$ 19,331	19,331		
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 22,820	22,820		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 54,937</b>	<b>54,937</b>		
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other ( <i>Specify</i> )	\$			
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$			
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 28,787	28,787		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 83,724</b>	<b>83,724</b>		

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.



### Depreciation Schedule

Name of Facility Cobalt Lodge Health & Rehabilitation Center		License No. 813-C			Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period		300,054		300,054	105,486	S/L	Var	12,786					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									12,786				
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period		1,423,543		1,423,543	1,302,421	S/L	Var	19,331					
2. Disposals (attach schedule)		(508)		(508)	(508)	S/L	15						
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									19,331				
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period		24,773		24,773	24,773	S/L	Var						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2017 Ford F350				3	2017	64,346		64,346	51,476	S/L	5	12,869	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	297,812		297,812	260,994	S/L	Var	4,800	
b. Disposals (attach schedule)				Var	Var	(5,207)		(5,207)	(5,207)	S/L	Var		
c. Acquired during this report period (attach schedule)				Var	Var	25,753		25,753		S/L	Var	5,151	
D-3. Subtotal													22,820
<b>E. Total Depreciation</b>													54,937

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
See attached	See attached	\$ (508)	15	\$ -
<b>Total deletions for Building Improvements</b>		\$ (508)		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See attached	See attached	\$ 25,753	Var	\$ 5,151
<b>Total additions for Movable Equipment</b>		\$ 25,753		\$ 5,151 *
<b>Deletions:</b>				
See attached	See attached	\$ (5,207)	Var	\$ -
<b>Total deletions for Movable Equipment</b>		\$ (5,207)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Annual Report of Long-Term Care Facility**

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Cobalt Lodge Health & Rehabilitation Center			License No. 813-C		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Refinancing	9	2001	15	5,538	5,538	S/L	7		
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2021	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		07/01/68		
4. Date of Initial Licensure		07/01/68		
5. Total Licensed Bed Capacity		60		
6. Square Footage		26,047		
7. Acquisition Cost				
a. Land		25,000		
b. Building		60,000		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		09/22/11		
c. Interest Rate for the Cost Year		4.50%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		550,000		
f. Principal balance outstanding as of 9/30/2021				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

**Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.**

**C. Expenditures Other Than Salaries (cont'd) - Interest**

Name of Facility		License No.	Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitation		813-C	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

**C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance**

Name of Facility		License No.		Report for Year Ended		Page	of
Cobalt Lodge Health & Rehabilitat		813-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 57,566	57,566		
b. Insurance on Automobiles				\$ 7,262	7,262		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 64,828	64,828		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 3,867,767	3,867,767		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center				813-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 74,482	74,482		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 49,007	49,007		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.	15	1h1	Telephone	\$ 13,190	13,190		
12.	15	1h2	Cellular Telephone	\$ 5,883	5,883		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 399	399		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 70	70		
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ 224	224		
23.			Other - See attached Schedule	\$ 90,415	90,415		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 233,670	233,670		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A4	Marketing Salary	\$ 74,482		
<b>Total Other Salaries Adjustment</b>			\$ 74,482	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing (See Attachment)	\$ 11,309		
16	L7	Travel & Entertainment	38,753		
16	m13	Consultant Fee - Architect Fee for Fire	1,632		
16	m13	Fire Expense	1,070		
16	m13	Credit Card Usage Fee	828		
16	m13	Miscellaneous	11,636		
16	m13	Fines & Penalties	23,273		
16	m13	July 2019 Fire Expense	1,914		
<b>Total Other A&amp;G Adjustments</b>			\$ 90,415	\$ -	\$ -

**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility				License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center				813-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 233,670	233,670		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 75,742	75,742		
28.	20	5d	Ambulance/Limousine	\$ 6,087	6,087		
29.	20	5f	X-rays, etc	\$ 1,204	1,204		
30.	20	5h	Laboratory	\$ 8,405	8,405		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,344	6,344		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 12,755	12,755		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 7,262	7,262		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 8,547	8,547		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 360,016	360,016		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Disallowance	\$ 12,755		
<b>Total Other Ancillary Costs</b>			\$ 12,755	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 7,262		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 7,262	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Purchase Discount (Disallowed)	\$ 8,547		
<b>Total Other Adjustments</b>			\$ 8,547	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**F. Statement of Revenue**

Name of Facility Cobalt Lodge Health & Rehabilitation Ce 813-C		License No.		Report for Year Ended 9/30/2021		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 1,759,186	1,759,186					
b. Medicaid Room and Board Contractual Allowance **	\$						
2. a. Medicaid ( <i>All other states</i> )	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 968,008	968,008					
b. Medicare Room and Board Contractual Allowance **	\$						
4. a. Private-Pay Residents and Other	\$ 454,172	454,172					
b. Private-Pay Room and Board Contractual Allowance **	\$						
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$						
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$						
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$						
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$						
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$						
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$						
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$						
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$						
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other ( <i>Specify</i> ) - Medicare	\$						
b. Other ( <i>Specify</i> ) - Non-Medicare	\$						
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 3,181,366	3,181,366					
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income ( <i>Specify</i> )	\$						
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other ( <i>Specify</i> )	\$ 1,259,416	1,259,416					
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,259,416	1,259,416					
<b>VI. Total All Revenue</b> (III +V)	\$ 4,440,782	4,440,782					

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

**Schedule of Other Resident Revenue - Medicare**

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue</b>		\$ -	\$ -	\$ -

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Purchase Discount (Disallowed)	\$ 8,547		
30 IV 8	Business Interruption (Related expenses disallowed)	750,000		
30 IV 8	Payroll Protection Program Forgiveness (No disallowance necessary)	500,869		
<b>Total Other Revenue</b>		\$ 1,259,416	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C	813-C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(356,814)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,826,615
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	
a. Property Insurance				
b. Liability Insurance				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	9,946
Insurance - Property	9,946			
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,479,747
B. Fixed Assets				
1. Land			\$	25,000
2. Land Improvements	*Historical Cost	300,054	\$	181,782
	Accum. Depreciation	118,272		Net
3. Buildings	*Historical Cost	1,423,035	\$	101,791
	Accum. Depreciation	1,321,244		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	24,773	\$	
	Accum. Depreciation	24,773		Net
6. Movable Equipment	*Historical Cost	318,358	\$	52,620
	Accum. Depreciation	265,738		Net
7. Motor Vehicles	*Historical Cost	64,346	\$	1
	Accum. Depreciation	64,345		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	1,296,119
F/S vs C/R NBV	32,420			
See Schedule	1,263,699			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,657,313

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Work in Progress	\$ 1,263,699
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 1,263,699

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C	813-C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,137,060
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	111,337
Name and Address		Amount	Loan Date	
Affiliate		111,337		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	111,337
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	3,248,397

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation Center	813-C	9/30/2021	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	281,556
2. Notes Payable ( <i>itemize</i> )			\$	451,535
Notes & Loans				
(44,488)				
2017 Ford F350				13,082
SBA Loan				482,941
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	63,779
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	(28,178)
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	2,813,124
Pension				(10,000)
State Excise or B&O Tax				54,190
Fire Insurance Proceeds				2,050,052
Business Insurance Proceeds				718,882 See Schedule
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>3,581,816</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility Cobalt Lodge Health & Rehabilitation Cent	License No. 813-C	Report for Year Ended 9/30/2021		Page 34	of 37
Account				Amount	
Total Brought Forward:				3,581,816	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
Exchange - Patient Personal		(278)		(278)	
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (278)	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,581,538	

**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation	813-C	9/30/2021	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	5,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(966,093)
6. Gain or Loss for Period			\$	627,952
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(333,141)
<b>C. Total Reserves and Net Worth</b>			\$	(333,141)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,248,397

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cobalt Lodge Health & Rehabilitation C	813-C	9/30/2021	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2020		\$	(980,064)
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )		\$	4,440,782
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )		\$	3,812,830
D.	Net Income or Deficit		\$	627,952
E.	Balance		\$	(352,112)
F.	Additions			
	1. Additional Capital Contributed ( <i>itemize</i> )			
	Expenses Per 27	\$3,867,767		
	F/S vs C/R Dep.	(54,937)		
	Total Expenditures	\$3,812,830		
	2. Other ( <i>itemize</i> )			
	Prior Period Adjustment	362,043		
F-3.	Total Additions		\$	362,043
G.	Deductions			
	1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )		\$	
	Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount	
	2. Other Withdrawings ( <i>Specify</i> )		\$	343,072
	Purpose	Amount		
	Distributions TPZ, MPZ	309,722		
	Distributions JZ	33,350		
	3. Total Deductions		\$	343,072
H.	<b>Balance at End of Period</b>		\$	(333,141)
	09/30/21			

### I. Preparer's/Reviewer's Certification

Name of Facility Cobalt Lodge Health & Rehabilitation	License No. 813-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Lorry Cornelio			860-267-9034	
Contact Email Address				
Lcornelio17@gmail.com				

Error Check

Level

Item

Reported as